Qn.1

CIT(A) may admit additional grounds of appeal at the time of hearing provided

1. the omission to raise such grounds in the form of appeal was not wilful
2. the omission to raise additional grounds is not unreasonable.
3. May refuse additional grounds
4. May admit subject to certain conditions

Ans: (a) and (b)

Qn.2

The Commissioner (Appeals) may, before disposing of any appeal, make

1. Such further enquiry
2. Direct the AO make further enquiry
3. No further enquiry
4. May ask for additional grounds

Ans: (b)

Qn3

The Commissioner while disposing of the appeal, have the following powers

1. May confirm the same
2. May reduce
3. May enhance
4. Annul the assessment

Ans: (b) or (c)

Qn4

During the course of appeal, the Commissioner of Income-tax (Appeals) cannot allow the taxpayer to go into additional grounds of appeal.

(a) True                                                (b) False

**Correct answer : (b)**

Qn.5

Which of the following can be corrected while processing the return of income under section 143(1)?

(a) any arithmetical error in the return

(b) any mistake in the return of income

(c) any error in the return of income

(d) any claim by the taxpayer which is against law

**Correct answer : (a)**

Qn.6

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| There is no provision in the Income-tax Act 1961, which prohibits the appellant from raising an additional ground of appeal before CIT (A) or the Tribunal.1. True (b) False

Ans: (a)Qn.7CIT(A) may admit additional grounds of appeal at the time of 1. At the time of hearing
2. At the time of hearing
3. At the time of disposal of case
4. None of the above

Ans: (b)Qn.8Provisions of Income Tax Act 1961 provides power to CIT(A) to admit additional grounds for the purpose of disposal of appeal1. Section 250
2. Section 251
3. By Discretion
4. Based on the facts submitted

Ans: (b)Qn.9The Commissioner (Appeals) may at the hearing of appal allow1. The appellant to raise new ground
2. The appellant for omission of ground
3. If the omission was not wilful
4. It was not unreasonable

Ans: (c) Qn.10Grounds which may be taken at the appeal stage is1. Grounds set forth in Memorandum of Appeal
2. Grounds taken by Tribunal
3. New Grounds
4. Any Other Ground

Ans: (d)Qn.11As Assessee has the right to raise the additional grounds if the same is1. If it is beneficial to the assessee
2. If it is as per law
3. If it is not result in revenue loss
4. None of the above

Ans: (a)Qn.12Section 250 of the Income Tax Act deals with 1. Procedure for raising additional grounds
2. Power to admit new grounds
3. Power to refuse additional grounds
4. Powers to direct further enquiry

Ans: (a)Qn.13There is a proper mechanism to deal with such application for additional grounds. How CIT (A) is required to 1. To remand to AO
2. Admit
3. May refuse
4. May reject

Ans: (a)Qn.14 Additional grounds may be raised by the Assessee when1. When time limit of revised return lapsed
2. When the return cannot be revised
3. If it is noticed at the assessment stage
4. None of the above

Ans: (a)Qn.15Fresh claim refers to a claim which was not made in ITR or when the claim made was not correct:1. True
2. False

Ans: (a)Qn.16Section 264 of the Income Tax Act 1961, the Commissioner has power to1. Revised the order
2. Admit new claim
3. Direct the AO
4. None of the above

Ans: (a)The Assessing Officer is required to to entertain and consider fresh claim or modification before1. Completing the Assessment u/s.143(1)
2. Completing the Assessment u/s.143(3)
3. Issuing Notice u/s.143(2)
4. Before issue of assessment order

Ans: (b)Qn.17As per AO, any fresh claim should be made by filing revised return under section 139(5) only1. The above is in accordance with law
2. The above is not in accordance with law

Ans: (b)Qn.18The provisions of Section 139(9), the AO May allow time for recitification or defects. Hence the additional grounds may be rejected by AO1. The action of AO is valid
2. The AO may grant time for filing revised return
3. The AO may advise the correct provision
4. All of the above

Ans: (d)Qn.19The AO has power to issue notice under section 143 for further evidence. Hence the assesse has the right to make fresh claim. The statement is 1. Not Valid
2. Valid

Ans: (b)Qn.20 |
|  |

In caseswhere necessary evidence in respect of a claim is already on record but the Section / mode / method / Quantum of deduction needs revision due to various factors, such claims through letter shave to be accepted by the Assessing Officers.

This type of claim is known as \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Fresh Claim (b) Additional Claim

Ans: (a)

Qn.21

If the assessee files an application for a correcting a return already filed or making amendments therein, is treated as

1. Revised Return
2. Additional Evidence
3. Rectification
4. New Ground

Ans: Rectifcation

Qn.22

Appellate Authorities can admit new ground or evidence in the form of

1. Suo moto
2. By the parties
3. Letter by the appellant
4. Will not admit

Ans: (a)

Qn.23

The Appellate Tribunal may, after giving both the assesse and the Assessing Officer after giving

1. Opportunity of being heard before order
2. Pass such orders as it think fit
3. Issue notice before orders
4. None of the above.

Ans: (a)

Qn.24

The purpose of the assessment proceedings before the taxing authorities is to

1. assess correctly the taxliability of an assessee in accordance with law
2. To determine the income and tax liability as per law
3. To consider other relevant facts submitted by the tax payer
4. To conform to the procedures.

Ans: (b)

Qn.25

To raise not merely additional legal submissions before the appellate authorities, is

1. A well settled law
2. But is also entitled to raise additional claims
3. To exercise thethe discretion
4. Whether or not to permit such additional claims to be raised

Ans: (a)

Qn.26

An assesse is entitled to make a fresh claim before the appellate authorities

1. Fresh Deduction
2. Relief
3. Exemption
4. All of the three

Ans: (d)

Qn.27

The tax payers can make new/amend /revised claims if the same cannot be made by him to to

1. Inability to file revised return
2. Expiry of Due date for revised return
3. Rectification / Revision of oders are not made
4. All the above.

Ans: (d)

Qn.28

The Important question that arises for consideration in for additional or revised claims is

1. whether the authorities can deny any additional claim for deductions /exemptions,
2. which are not claimed in the return of income by the Assessee?
3. The uses the discretionary powers
4. None of the above

Ans: Both (a) and (b)

Qn.29

The   wide   powers   of   the   appellate authorities,

1. an additional claim can be raised before the appellate authorities,
2. even if it has not been raised before the assessing officer nor claimed in the return of income.
3. Both (a) and (b)
4. Appellate authorities has the discretionary powers

Ans: Both (a) and (b)

Qn.30

The Income Tax Appellate Tribunal is required to consider only

1. Question of law
2. Question of facts
3. Both (a) and (b)
4. None of the above

Ans: (c)